

**Mail Stop 4561**  
**Via Fax (631) 466-3538**

May 15, 2009

Ron Kallus  
President and Chief Executive Officer  
Chief Accounting Officer  
Chief Financial Officer  
VGTel, Inc.  
2 Ingrid Road  
Setauket, NY 11733

Re: **VGTel, Inc.**  
**Form 8-K filed May 1, 2009**  
**File No. 000-52983**

Dear Mr. Kallus:

We have completed our review of Item 4.01 of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Melissa Feider  
Staff Accountant